

1 **TENORIO _A.taxgar4**

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12 **FAX: (671) 472-7215**

13 **Attorney's for United States of America**

14 **IN THE UNITED STATES DISTRICT COURT**

15 **FOR THE DISTRICT OF GUAM**

16 **UNITED STATES OF AMERICA,**

17 **Plaintiff,**

18 **vs.**

19 **ANDREW M.Q. TENORIO,**

20 **Defendant,**

21 **DEPARTMENT OF REVENUE**

22 **AND TAXATION,**

23 **GOVERNMENT OF GUAM,**

24 **Garnishee.**

FILED
DISTRICT COURT OF GUAM

MAY 09 2008

JEANNE G. QUINATA
Clerk of Court

CRIMINAL CASE NO. 96-00082

**NOTICE OF POST-JUDGMENT
CLERK'S GARNISHMENT;
INSTRUCTIONS TO
DEFENDANT-JUDGMENT DEBTOR**

25 **NOTICE OF POST-JUDGMENT CLERK'S GARNISHMENT:**

26 **INSTRUCTIONS TO DEFENDANT-JUDGMENT DEBTOR**

27 You are hereby notified that your refund and/or rebate at Department of Revenue and
28 Taxation, Government of Guam is being taken by the United States of America which has a
judgment in Criminal Case No. 96-00082, District Court of Guam, in the principal amount of
\$121,000.00 which includes a \$100.00 special assessment fee and restitution in the amount of
\$120,900.00. There is a balance of \$185,090.99, as of April 29, 2008 (\$116,027.24 principal +
\$69,063.75 int. to 4/29/2008).

1 In addition, you are hereby notified that there are exemptions under the law which may
2 protect some of the property from being taken by the Government if you, ANDREW M.Q.
3 TENORIO can show that the exemptions apply. Attached is a summary of the major exemptions
4 which apply in most situations in the territory.

5 If you are ANDREW M.Q. TENORIO, you have a right to ask the court to return your
6 property to you if you think you do not owe the money to the Government that it claims you do,
7 or if you think the property the Government is taking qualifies under one of the above
8 exemptions.

9 If you want a hearing, you must notify the court within 20 days after receipt of the notice.
10 Your request must be in writing.

11 If you wish, you may use the attached request for hearing. You must either mail it or
12 deliver it in person to the Clerk of the District Court of Guam, 4th Floor, U.S. Courthouse,
13 520 West Soledad Avenue, Hagåtña, Guam 96910. You must also send a copy of your request
14 to the United States Attorney's Office, Attn.: Financial Litigation Unit, Sirena Plaza, Suite 500,
15 108 Hernan Cortez Avenue, Hagåtña, Guam 96910, so the Government will know you want a
16 hearing.

17 The hearing will take place within 5 days after the Clerk receives your request, if you ask
18 for it to take place that quickly, or as soon after that as possible.

19 At the hearing you may explain to the judge why you think you do not owe the money to
20 the Government. If you do not request a hearing within 20 days of receiving this notice, your
21 property may be sold at public auction and the proceeds of the sale will be applied to the debt you
22 owe the Government.

23 If you think you live outside the Federal judicial district in which the court is located, you
24 may request, not later than 20 days after you receive this notice, that this proceeding to take your
25 property be transferred by the court to the Federal judicial district in which you reside. You must
26 make your request in writing, and either mail it or deliver it in person to the Clerk of the Court at
27 the District Court of Guam, 4th Floor, U.S. Courthouse, 520 West Soledad Avenue, Hagåtña,
28 Guam 96910. You must also send a copy of your request to the Government at U.S. Attorney's

1 Office, Attn.: Financial Litigation Unit, Sirena Plaza, Suite 500, 108 Hernan Cortez Avenue,
2 Hagåtña, Guam 96910, so the Government will know you want the proceeding to be transferred.

3 Be sure to keep a copy of this notice for your own records. If you have any questions
4 about your rights or about this procedure, you should contact a lawyer, an office of public legal
5 assistance, or the clerk of the court. The clerk is not permitted to give legal advice, but can refer
6 you to other sources of information.

7 DATED MAY 09 2008, Hagåtña, Guam.

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10 JEANNE G. QUINATA
Clerk of Court

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12 Marilyn B. Alcon
13 Deputy Clerk
District Court of Guam

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RECEIVED
MAY 09 2008
DISTRICT COURT OF GUAM
HAGATNA, GUAM

1 **TENORIO _A.taxgar4**

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4 IN THE UNITED STATES DISTRICT COURT
5 FOR THE DISTRICT OF GUAM
6

7 UNITED STATES OF AMERICA,)

CRIMINAL CASE NO. 96-00082

8 Plaintiff,)

9 vs.)

10 ANDREW M.Q. TENORIO,)

REQUEST FOR HEARING

11 Defendant,)

12 DEPARTMENT OF REVENUE
13 AND TAXATION,
14 GOVERNMENT OF GUAM,)

15 Garnishee.)

16
17 REQUEST FOR HEARING

18 Pursuant to 28 U.S.C. § 3202, I Request that the Court hold a hearing in this matter and
19 further state that:

20 _____ I do not owe the money to the Government as it says I do.

21 _____ The property that the Government is taking is exempt.
22

23 DATED: _____

24 _____
ANDREW M.Q. TENORIO

25 Address: _____

26 _____
27 Telephone Number: _____
28

CLAIM FOR EXEMPTION FORM
EXEMPTIONS UNDER FEDERAL LAW (18 U.S.C. § 3613)

NOTE: 18 U.S.C. § 3613(a), the federal statute governing liens arising from criminal fines and restitution obligations, generally incorporates the exemptions available to individual taxpayers under the Internal Revenue Service Code.

I claim that the exemption(s) from enforcement which are checked below apply in this case:

- _____ 1. Wearing apparel and school books.--Such items of wearing apparel and such school books as are necessary for the debtor or for members of his family.
- _____ 2. Fuel, provisions, furniture, and personal effects.--So much of the fuel, provisions, furniture, and personal effects in the Debtor's household, and of the arms for personal use, livestock, and poultry of the debtor, as does not exceed **\$6,250** in value.
- _____ 3. Books and tools of a trade, business, or profession.--So many of the books, and tools necessary for the trade, business, or profession of the debtor as do not exceed in the aggregate **\$3,125** in value.
- _____ 4. Unemployment benefits.--Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, of any State, or of the District of Columbia or of the Commonwealth of Puerto Rico.
- _____ 5. Undelivered mail.--Mail, addressed to any person, which has not been delivered to the addressee.
- _____ 6. Certain annuity and pension payments.--Annuity or pension payments under the Railroad Retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor roll (38 U.S.C. 1562), and annuities based on retired or retainer pay under Chapter 73 of Title 10 of United States Code.
- _____ 7. Workmen's Compensation.--Any amount payable with respect to compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation law of the United States, any State, the District of Columbia, or the Commonwealth of Puerto Rico.
- _____ 8. Judgments for support of minor children.--If the debtor is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such judgment.
- _____ 9. Certain service-connected disability payments.-- Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of Title 38, United States Code) disability benefit under--(A) subchapter II, III, IV, V, or VI of Chapter 11 of such Title 38 or (B) Chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such Title 38.
- _____ 10. Assistance under Job Training Partnership Act.
--Any amount payable to a participant under the Job Training Partnership Act (29 U.S.C. 1501 et seq.) from funds appropriated pursuant to such Act.

11. Minimum exemptions for wages, salary and other income. The exemptions under 26 U.S.C. § 6334(a)(9) do not apply in criminal cases. The exceptions under the Consumer Credit Protection Act, 15 U.S.C. § 1673, for disposable earnings, automatically apply and do not need to be claimed. The aggregate disposable earnings of an individual for any workweek which is subjected to garnishment may not exceed (1) 25 % of his disposable earnings for that week, or (2) the amount by which his disposable earnings for that week exceed thirty times the Federal minimum hourly wage in effect at the time the earnings are payable, whichever is less.

The statements made in this claim of exemptions and request for hearing as to exemption entitlement and fair market value of the property designated are made and declared under penalty of perjury that they are true and correct.

I hereby request a court hearing to decide the validity of my claims. Notice of the hearing should be given to me by mail at:

() or telephonically at ()
Address Phone No.

Debtor's printed or typed name

Signature of debtor Date